## Section 76.1: Special Taxes

Notwithstanding any provision of this Charter to the contrary, a special tax, as authorized by Article XIIIA of the California Constitution may be levied by the Council only if the proposed levy has been approved by a two-thirds vote of the qualified electors of the City voting on the proposition; or if the special tax is to be levied upon less than the entire City, then the tax may be levied by the Council only if the proposed levy has been approved by a two-thirds vote of the qualified electors voting on the proposition in the area of the City in which the tax is to be levied. (Amendment voted 11-08-1983; effective 12-30-1983.)

## Section 77: Capital Outlay Fund

There is hereby created a fund in the City Treasury, to be known as the Capital Outlay Fund. Into this fund each year there shall be placed all moneys derived from taxation required or needed for capital outlay expenditures and all proceeds received from the sale of city-owned real property.

The moneys in the Capital Outlay Fund shall be used exclusively for the acquisition, construction and completion of permanent public improvements, including public buildings and such initial furnishings, equipment, supplies, inventory and stock as will establish the public improvement as a going concern. This fund may also be used for the acquisition, construction and completion of real property, water and sewer mains and extensions, and other improvements of a permanent character and also the replacement or reconstruction of the same, but not the repair or maintenance thereof, and shall not be used for any other purpose or transferred from said fund, except with the consent of two-thirds of the qualified electors of said City, voting at a general or special election.

No moneys in said fund shall be transferred at the end of a fiscal year, but shall remain therein as trust moneys for the purposes above outlined, and the said fund shall be used and maintained, if possible, as a cash reserve to enable the City to meet public emergencies or acquire needed permanent public improvements without the issuance of bonds.

Each year the Council may appropriate from said fund in the Annual Appropriation Ordinances, except for use of the Harbor Department, sufficient moneys to care for the needs of the various departments of the City for capital outlay expenditures of a permanent character.

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(Amendment voted 04-22-1941; effective 05-08-1941.) (Amendment voted 04-20-1943; effective 05-04-1943.) (Amendment voted 04-19-1949; effective 05-20-1949.) (Amendment voted 11-06-1962; effective 01-21-1963.) (Amendment voted 06-07-1966; effective 06-29-1966.)
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## §63.30 Utilization of the Environmental Growth Fund

Pursuant to the Environmental Growth Fund provision of the San Diego Charter section 103.1a, it is incumbent upon the City Council of the City of San Diego to use moneys derived from that fund exclusively for the purpose of preserving and enhancing the environment of the City of San Diego.

The City Council of the City of San Diego, in implementing said Charter provision, shall allocate all moneys within the fund not employed to pay the debt service on bonds, as set forth in San Diego Charter section 103.1a as follows:

- (a) The difference between two—thirds of the Environmental Growth Fund and the amount actually necessary to make principle and interest payments on outstanding open space bonds shall be accumulated and utilized solely for the purpose of providing funds for the acquisition of open space lands.
- (b) The remaining one—third of the Environmental Growth Fund shall be used for the purpose of preserving and enhancing the environment and shall be allocated to utilization each year, by the City Council, during the budget process, in accordance with the following priorities:
  - (1) Open space maintenance, including litter removal and control;
  - (2) To provide matching funds for acquiring open space in cooperation with other private or governmental entities;
  - (3) Regional Park maintenance;
  - (4) Any other purposes consistent with the San Diego Charter section 103.1a.
- (c) The City Manager of the City of San Diego shall prepare, for approval by the City Council, regulations for the administration of the open space matching grant program.
- (d) If the City Manager determines that anticipated revenues in any fiscal year will be insufficient to maintain existing City services necessary for preserving and enhancing the environment, the City Manager may ask the City Council to temporarily suspend compliance with this Section in order to allow Environmental Growth Funds to be allocated consistent with San Diego Charter section 103.1a. A majority vote of the City Council can temporarily suspend compliance with this Section for that fiscal year. Creating a mechanism for the suspension of this Section is necessary to prevent the abrogation of duties, obligations, and prerogatives of the City Council in the preparation and passage of the Annual Appropriation Ordinance pursuant to San Diego Charter section 71.

(Amended 3-17-2003 by O-19159 N.S.)